

EXHIBIT 5

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	:
	:
WORLDCOM, INC., <u>et al.</u> ,	:
	:
	:
Reorganized Debtors.	:
-----X	

Chapter 11 Case No.
02-13533 (AJG)
(Jointly Administered)

**REORGANIZED DEBTORS' MOTION FOR (I) A DETERMINATION OF
REFUND RIGHTS PURSUANT TO SECTION 505(a)(1) OF THE BANKRUPTCY
CODE AND (II) CONSOLIDATION OF THAT DETERMINATION WITH THE
REORGANIZED DEBTORS' OBJECTION TO PROOF OF CLAIM NO. 38365
(DEPARTMENT OF TREASURY ADMINISTRATIVE EXPENSE CLAIM)
PURSUANT TO SECTION 105 OF THE BANKRUPTCY CODE AND RULES
9014 AND 7042 OF THE FEDERAL RULES OF BANKRUPTCY PROCEDURE**

TO THE HONORABLE ARTHUR J. GONZALEZ,
UNITED STATES BANKRUPTCY JUDGE:

MCI, LLC ("MCI"), f/k/a WorldCom, Inc., and certain of its direct and
indirect subsidiaries (collectively, the "Reorganized Debtors") hereby move this Court as
follows:

PRELIMINARY STATEMENT

1. The Reorganized Debtors and the Internal Revenue Service
("IRS") dispute whether a data service called COBRA (central office-based remote
access) that converts analog data from dial-up modems into a high-speed data stream for

the Internet should be subject to the forty-year old excise tax on local telephone service. Each party has claims against the other that arise from this same core set of facts and involve the same legal issues. On the one hand, one of the Reorganized Debtors, UUNET Technologies, Inc. (“UUNET”), paid millions of dollars in prepetition federal excise tax for its purchases of COBRA service, and has requested a refund of those payments from the IRS. On the other hand, the IRS asserts that UUNET owes approximately \$16 million in additional excise tax for the COBRA services that it purchased.

2. These factual and legal issues have been previously submitted to the Court in briefing related to the IRS claim and the Reorganized Debtors’ objection to that claim. A hearing on the Reorganized Debtors’ claim objection is currently scheduled for February 1, 2006. To date, the Reorganized Debtors have been pursuing their refund claims through the administrative procedures established by the IRS.

3. Section 505 of the Bankruptcy Code provides this Court with authority to determine the legality of any tax *and* any right to a refund of taxes that have been erroneously collected. Because the parties are currently litigating the issue of whether federal excise tax applies to COBRA service in this Court, litigating the refund claims in a separate court would force the parties and the respective courts to duplicate efforts, thereby wasting limited resources. Accordingly, the Reorganized Debtors request that this Court also determine their rights to a refund of any excise tax paid for COBRA service under section 505 of the Bankruptcy Code, and consolidate this motion with the pending claim objection.

JURISDICTION

4. This Court has jurisdiction to consider this matter pursuant to 28

U.S.C. §§ 157 and 1334 and the Confirmation Order. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

BACKGROUND

General

5. On July 21, 2002 (the “Commencement Date”) and November 8, 2002, the WorldCom and certain of its domestic subsidiaries commenced cases under chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”). By Orders dated July 22, 2002 and November 12, 2002, those chapter 11 cases were consolidated for procedural purposes. During the chapter 11 cases, WorldCom operated its businesses and managed its properties as a debtor in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

6. On October 31, 2003, this Court entered an order (the “Confirmation Order”) confirming WorldCom’s Plan of Reorganization (the “Plan”). On April 20, 2004, the Plan became effective in accordance with its terms.

UUNET’s Refund Claims

7. The Communications Excise Tax, codified in section 4251 of the Internal Revenue Code (the “Tax Code”), provides that only three types of “communications services” are subject to taxation: “local telephone service;” “toll telephone service;” and “teletypewriter exchange service.” Although COBRA service does not provide the purchaser of the service with the ability to use a “telephone” or “communicate telephonically” with anyone, local exchange carriers (“LECs”) that sell COBRA service collected the federal excise tax pertaining to telephone service from UUNET. Because COBRA service does not fall within any the definition of any taxable

service described in section 4251 of the Tax Code, UUNET submitted three refund claims to the IRS in the aggregate approximate amount of \$38 million.

8. First, UUNET requested a refund for federal excise tax it paid during the period beginning July, 1998 through December, 1998 (the “First Refund Claim”). A copy of the First Refund Claim is annexed hereto as Exhibit 1. Second, UUNET requested a refund for federal excise tax it paid during the period beginning January, 1999 through September, 2001 (the “Second Refund Claim”). A copy of the Second Refund Claim is annexed hereto as Exhibit 2. Third, UUNET requested a refund for federal excise tax it paid during the period beginning October, 2001 through December, 2004 (the “Third Refund Claim”). A copy of the Third Refund Claim is annexed hereto as Exhibit 3. These refund claims are hereinafter referred to collectively as the “Refund Claims.”

9. The Refund Claims were properly submitted to the IRS on Forms 8849 with supporting documentation in accordance with the procedures established by the IRS for refunds of taxes erroneously collected under section 4251 of the Tax Code. Pursuant to section 6415 of the Tax Code, the IRS has a duty to process claims for a refund of federal excise tax. The Reorganized Debtors have waited more than 120 days since the filing of the Refund Claims, as prescribed by section 505(a)(2)(B)(i) of the Bankruptcy Code, for the IRS to process such claims for refund before filing this motion. No judicial or administrative tribunal of competent jurisdiction adjudicated the Refund Claims prior to the Commencement Date.

Proceedings Related to the IRS Claims

10. On July 2, 2004, the IRS filed proof of claim no. 38365 (the “IRS

Claim”)¹ in the amount of \$16,276,440.81 as an administrative expense claim for excise taxes assessed against UUNET for its purchase of COBRA service.

11. On August 5, 2004, the Reorganized Debtors filed their Objection to Proof of Claim No. 38365 (the “Objection”) (Docket No. 12235) on the basis that no amount was due on such claim because COBRA services are not one of the services taxed by section 4251 of the Internal Revenue Code.

12. On November 2, 2005, the IRS filed its Reply to the Objection under seal (the “Reply”) (Docket No. 17489). In support of the Reply, the IRS offered the Declaration of Dr. Michael Hills (the “Hills Declaration”) (Docket No. 17490).²

13. On December 19, 2005, the Reorganized Debtors filed their Response to the Reply under seal regarding Proof of Claim No. 38365 (the “Response”) (Docket No. 17743).

14. The facts and legal theories underlying the Refund Claims are substantially similar to those described in the Objection and the Response. Accordingly, the Reorganized Debtors hereby incorporate their Objection and Response by reference as if fully set forth herein.

RELIEF REQUESTED

15. Pursuant to section 505(a)(1) of the Bankruptcy Code, the Reorganized Debtors request that the Court determine their rights under the Refund

¹ On or about February 25, 2004, the IRS filed a related Request for Payment of Internal Revenue Taxes (Bankruptcy Code Cases—Administrative Expense) (Claim No. 37947). Later, the IRS withdrew Claim No. 37947 (Docket No. 16282). The Excise Tax Claim amends Claim No. 37947.

² On October 5, 2005, this Court entered a Protective Order pursuant to section 107(b)(1) of the Bankruptcy Code and Rule 9018 of the Federal Rules of Bankruptcy Procedure (the “Protective Order”) (Docket No. 17290). In accordance with the Protective Order, the Reply and the Hills Declaration were filed under seal with this Court.

Claims with respect to federal excise taxes paid for the purchase of COBRA service. UUNET has paid federal excise tax for a service that does not fall within the parameters of section 4251 of the Tax Code. Section 505(a)(2)(B) of the Bankruptcy Code expressly authorizes this Court to adjudicate and determine the Company's right to a refund of those tax payments.

16. Moreover, this Court will determine whether UUNET owes federal excise tax on its purchases of COBRA service in connection with the Reorganized Debtors' Objection to the IRS Claim. In order to avoid wasting limited resources with duplicative litigation, the Reorganized Debtors also move the Court to consolidate this Motion with their Objection to the IRS Claim.

ARGUMENT

A. Section 505 of the Bankruptcy Code vests this Court with authority to determine the Refund Claims.

17. Section 505 of the Bankruptcy Code provides, in relevant part, as follows:

Except as provided in paragraph (2) of this subsection, the court may determine the amount or legality of any tax, any fine or penalty related to a tax, or any addition to tax, whether or not previously assessed, whether or not paid, and whether or not contested before and adjudicated by a judicial or administrative tribunal of competent jurisdiction.

11 U.S.C. § 505(a)(1).

18. There are only two exceptions to section 505(a)(1)'s broad grant of authority to determine tax liabilities, contained in subsection (2) of the statute.³ The first

³ Section 505(a)(2) of the bankruptcy Code provides as follows:

The court may not so determine –

exception prevents the court from adjudicating claims that were already contested and adjudicated in a court of competent jurisdiction prior to the commencement of the case.⁴

The second exception provides that in the event the debtor seeks a tax refund, the court must grant the IRS a 120-day period in which to review the request.⁵

19. In the present case, the first prohibition does not apply because there has been no final adjudication of the Refund Claims. Likewise, the second prohibition does not apply because UUNET's refund requests were properly made on the IRS far longer than 120 days ago. Because the Refund Claims have not been previously adjudicated, and the IRS has had more than 120 days to consider the Refund Claims, the Court is vested with the authority to determine the Refund Claims pursuant to section 505(a).⁶

B. Consolidation of the Refund Claims with the Objection is Appropriate.

20. Rule 42 of the Federal Rules of Civil Procedure, made applicable

(A) the amount or legality of a tax, fine, penalty, or addition to tax if such amount or legality was contested before and adjudicated by a judicial or administrative tribunal of competent jurisdiction before the commencement of the case under this title; or

(B) any right of the estate to a tax refund, before the earlier of –

(i) 120 days after the trustee properly requests such refund from the governmental unit from which such refund is claimed; or

(ii) a determination by such governmental unit of such request.

11 U.S.C. § 505(a)(2).

⁴ See 11 U.S.C. § 505(a)(2)(A).

⁵ See 11 U.S.C. § 505(a)(2)(B).

⁶ See, e.g., *City Vending of Muskogee, Inc. v. Oklahoma Tax Comm.*, 898 F.2d 122 (10th Cir. 1990); *In re Goldblatt Bros., Inc.*, 106 B.R. 522 (Bankr. N.D. Ill. 1989).

here by Rules 9014 and 7042 of the Federal Rules of Bankruptcy Procedure, provides that: “When actions involving a common question of law or fact are pending before the Court, it may order a joint hearing or trial of any or all the matters in issue in the actions; it may order all the actions consolidated; and it may make such orders concerning the proceedings therein as may tend to avoid unnecessary costs or delay.” The Reorganized Debtors request that the Court consolidate the Objection to the IRS Claims with this Motion because the Refund Claims and the Objection require a determination of similar factual and legal issues that arise out of the same set of operative facts—UUNET’s purchase of COBRA services. Consolidation of these matters would prevent the parties from wasting limited resources while litigating these issues in different courts. Further, consolidation of these matters is appropriate in this Court due to this Court’s familiarity with the relevant facts and issues from the extensive briefing in the pleadings filed in connection with the Reorganized Debtors’ Objection to the IRS Claim.

21. Moreover, section 105(a) of the Bankruptcy Code provides that “[t]he court may issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of [the Bankruptcy Code].” 11 U.S.C. § 105(a); *see also In re Hughes*, 281 B.R. 224, 226 (Bankr. S.D.N.Y. 2002) (stating “section 105 sets out the power of the bankruptcy court to fashion orders as necessary pursuant to the purposes of the Bankruptcy Code”). As the competing claims arise from essentially the same set of operative facts, discovery and trial of the relevant issues in two courts would be largely duplicative. The Reorganized Debtors’ Objection to the IRS Claim will require a determination of the following legal/factual issues: (a) did COBRA services provide UUNET with access to a local telephone system; (b) did COBRA service provide

UUNET with the privilege of telephonic quality communication with substantially all persons having telephone or radio telephone stations in that local telephone system; and (d) did COBRA service provide UUNET with exclusive or priority use of communications channels, regardless of whether such channels or groups of channels may be connected through switching with a local telephone service. The determination of these same issues will determine the Reorganized Debtors' right to a refund of excise taxes paid in connection with the purchase of COBRA services. Because of the overlapping and intertwined nature of the parties' claims, liquidating them in a single forum would substantially reduce the litigation costs and burdens on both parties and the courts.

22. Courts in the Second Circuit have recognized the importance of consolidating cases to serve the best interest of justice and judicial economy.⁷ Similarly, Courts in this Circuit recognize that duplicative actions thwart effective and efficient resolution of the underlying dispute.⁸ In accordance with established case law, the Refund Claims should be consolidated with the Objection in the interest of judicial economy and to avoid the needless duplicative liquidation of these claims, which are derived from the same set of operative facts.

⁷ See, e.g., *Andrada v. Atherogenics, Inc.*, 2005 WL 912359, at *1 (S.D.N.Y. April 19, 2005) (noting that courts generally espouse the view that considerations of judicial economy favor consolidation); *A.V. by Versace, Inc. v. Versace*, 2005 WL 147364, at *2 (S.D.N.Y. Jan. 24, 2005) (citing *Johnson v. Celotex Corp.*, 899 F.2d 1281, 1284-85 (2d Cir. 1990)).

⁸ See, e.g., *Mouchantaf v. Int'l Modeling & Talent Assoc.*, 368 F. Supp.2d 303, 307 (S.D.N.Y. 2005); *Lumbermens Mut. Cas. Co. v. Conn. Bank & Trust Co.*, 806 F.2d 411, 414 (2d Cir.1986) (noting the desirability of avoiding piecemeal litigation and the possibility of two interpretations of the same policy language in different courts); *Congress Talcott Corp. v. Roslin*, 1996 WL 499337, at *4 (S.D.N.Y. Sept. 4, 1996) (same).

NOTICE

23. Notice of this Motion has been provided pursuant to this Court's Order, dated December 23, 2002, establishing notice procedures in these chapter 11 cases and the IRS. In light of the nature of the relief requested herein, the Reorganized Debtors submit that no other or further notice need be provided.

WAIVER OF MEMORANDUM OF LAW

24. This Motion does not present any novel issues of law. Pursuant to Local Bankruptcy Rule for the Southern District of New York 9013-1(b), the Reorganized Debtors respectfully request that this Court waive the requirement that they file a memorandum of law in support of this Motion.

WHEREFORE the Reorganized Debtors respectfully request that this Court enter an order granting the relief requested herein and other and further relief as is just.

Dated: Houston, Texas
January 31, 2006

/s/ Alfredo R. Pérez
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Lori R. Fife, Esq. (LF 2839)

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Facsimile: (713) 224-9511

Attorneys for the Reorganized Debtors

Exhibit 1

Form
8849

(Rev. January 2001)

Department of the Treasury—Internal Revenue Service

Claim for Refund of Excise Taxes

OMB No. 1545-1420

Please print in ALL CAPITAL LETTERS. Leave a blank box between words.

Name of claimant

U N E T T E C H N O L O G I E S I N C

Address (number, street, room or suite no.)

1 1 3 3 1 9 t h S t r e e t , N W

City and state or province. If you have a foreign address, see page 2.

W a s h i n g t o n , D C

Foreign country, if applicable. Do not abbreviate.

Daytime telephone number (optional)

2 0 2 7 3 6 6 1 6 9

Employer identification number (EIN)

5 4 1 5 4 3 6 1 1

Social security number (SSN)

ZIP code

2 0 0 3 6

Month claimant's income
tax year ends

1 2

Caution: Do not claim any amounts on Form 8849 that were or will be claimed on Schedule C (Form 720), Adjustments and Claims, or Form 4136, Credit for Federal Tax Paid on Fuels.

Schedules Attached

Check (✓) the appropriate box(es) for the schedule(s) you attach to Form 8849. Only attach the schedules on which you are claiming a refund. Claims on Schedules 2, 3, 5, and Section 4091(d) claims on Schedule 6, cannot be combined with any other schedules on Form 8849. File each of these schedules with a separate Form 8849.

Schedule 1

Nontaxable Use of Fuels

☐

Schedule 2

Sales by Registered Ultimate Vendors of Undyed Diesel Fuel and Undyed Kerosene.

☐

Schedule 3

Gasohol Blending

☐

Schedule 4

Sales by Gasoline Wholesale Distributors

☐

Schedule 5

Section 4081(e) Claims

☐

Schedule 6

Other Claims

☒Sign
Here

Under penalties of perjury, I declare (1) that I have examined this claim, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and (2) that amounts claimed on this form have not been, and will not be, claimed on any other form.

Signature and title (if applicable)

David Mahida
(Please type or print your name below signature.)

Director, Consumption Taxes

Date

11-30-01

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Cat. No. 20027J

Form 8849 (Rev. 1-2001)

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**Schedule 6
(Form 8849)**

(Rev. January 2001)

Department of the Treasury—Internal Revenue Service

Other Claims

▶ Attach to Form 8849. ▶ See instructions on page 2.

OMB No. 1545-1420

Name as shown on Form 8849

EIN or SSN

Total refund

UNNET TECHNOLOGIES, INC.

54-1543611

\$ 2,793,989

Enter the earliest and latest dates of the events included in this claim. Enter in MMDDYYYY format.

Earliest date ▶ 07011998

Latest date ▶ 12311988

Claimant's registration number for Section 4091(d) claims. ▶

Claim	Amount of refund
1 Federal Excise Tax paid to local exchange companies on purchases of Communications Services	\$ 2,793,989
2	
3	
4	
5	
6	
7	
8	
9	

Use the space below for an explanation of each claim listed.

SEE ATTACHED

UUNET TECHNOLOGIES, INC.
ATTACHMENT TO SCHEDULE 6 OF FORM 8849
DETAIL FOR REFUND

<u>Vendor Name</u>	<u>Communication Services</u>	<u>Tax Paid</u>
AMERITECH	\$ 1,353,714	\$ 40,611
ATT	2,273,809	68,214
BANKNET	62,328	1,870
BELL ATLANTIC	5,227,327	156,820
BELL CANADA	70,112	2,103
BROOKF	47,737	1,432
BELL SOUTH	5,633,815	169,014
CINCINNATI BELL	205,019	6,151
FBR SOUTH	96,187	2,886
FIBERNET	45,810	1,374
FRANCE TELECOM	34,024	1,021
GTE	22,310,111	669,303
IC	73,951	2,219
ICTC	58,427	1,753
NEXLINK	37,757	1,133
ORION	55,644	1,669
PACBELL	1,347,552	40,427
QWEST	3,457,546	103,726
SNET	345,164	10,355
SPRINT	347,964	10,439
SOUTHWESTERN BELL	2,713,657	81,410
TCG	89,354	2,681
3rd Quarter 1998	\$ 45,887,008	\$ 1,376,610
ALLTEL	\$ 6,163	\$ 185
AMERITECH	1,786,494	53,595
ATCTEL	350,840	10,525
ATT	1,341,912	40,257
BANKNET	41,552	1,247
BELL ATLANTIC	4,904,264	147,128
BELL CANADA	103,320	3,100
BELL SOUTH	6,244,509	187,335
CINCINNATI BELL	277,560	8,327
COMSAT	43,512	1,305
FBR SOUTH	65,089	1,953
GTE	20,408,062	612,242
IC	33,874	1,016
ICTC	88,397	2,652
ORION	60,704	1,821
PACBELL	2,102,969	63,089
QWEST	4,544,053	136,322
SNET	425,492	12,765
SPRINT	398,336	11,950
SOUTHWESTERN BELL	4,018,852	120,566
4th Quarter 1998	\$ 47,245,955	\$ 1,417,379
1998 Total	\$ 93,132,962	\$ 2,793,989

UUNET TECHNOLOGIES, INC.

ATTACHMENT TO SCHEDULE 6 OF FORM 8849

DETAIL FOR REFUND

<u>Vendor Name</u>	<u>Communication</u>	
	<u>Services</u>	<u>Tax Paid</u>
AMERITECH	1,353,714	40,611
ATT	2,273,809	68,214
BANKNET	62,328	1,870
BELL ATLANTIC	5,227,327	156,820
BELL CANADA	70,112	2,103
BROOKF	47,737	1,432
BELL SOUTH	5,633,815	169,014
CINCINNATI BELL	205,019	6,151
FBR SOUTH	96,187	2,886
FIBERNET	45,810	1,374
FRANCE TELECOM	34,024	1,021
GTE	22,310,111	669,303
IC	73,951	2,219
ICTC	58,427	1,753
NEXLINK	37,757	1,133
ORION	55,644	1,669
PACBELL	1,347,552	40,427
QWEST	3,457,546	103,726
SNET	345,164	10,355
SPRINT	347,964	10,439
SOUTHWESTERN BELL	2,713,657	81,410
TCG	89,354	2,681
3rd Quarter 1998	45,887,008	1,376,610
AMERITECH	1,786,494	53,595
ATCTEL	350,840	10,525
ATT	1,341,912	40,257
BANKNET	41,552	1,247
BELL ATLANTIC	4,904,264	147,128
BELL CANADA	103,320	3,100
BELL SOUTH	6,244,509	187,335
CINCINNATI BELL	277,560	8,327
COMSAT	43,512	1,305
FBR SOUTH	65,089	1,953
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ICTC	88,397	2,652
ORION	60,704	1,821
PACBELL	2,102,969	63,089
QWEST	4,544,053	136,322
SNET	425,492	12,765
SPRINT	398,336	11,950
SOUTHWESTERN BELL	4,018,852	120,566
4th Quarter 1998	47,245,955	1,417,379
1998 Total	93,132,962	2,793,989

Exhibit 2

Form
8849

(Rev. January 2001)

Department of the Treasury—Internal Revenue Service

Claim for Refund of Excise Taxes

OMB No. 1545-1420

Please print in ALL CAPITAL LETTERS. Leave a blank box between words.

Name of claimant

UUNET TECHNOLOGIES INC.

Address (number, street, room or suite no.)

1133 19th STREET NW

City and state or province. If you have a foreign address, see page 2.

WASHINGTON, DC

Foreign country, if applicable. Do not abbreviate.

Daytime telephone number (optional)

202 736 6169

Employer identification number (EIN)

541543611

Social security number (SSN)

ZIP code

20036

Month claimant's income
tax year ends

12

Caution: Do not claim any amounts on Form 8849 that were or will be claimed on Schedule C (Form 720), Adjustments and Claims, or Form 4136, Credit for Federal Tax Paid on Fuels.

Schedules Attached

Check (✓) the appropriate box(es) for the schedule(s) you attach to Form 8849. Only attach the schedules on which you are claiming a refund. Claims on Schedules 2, 3, 5, and Section 4091(d) claims on Schedule 6, cannot be combined with any other schedules on Form 8849. File each of these schedules with a separate Form 8849.

Schedule 1

Nontaxable Use of Fuels.

☐

Schedule 2

Sales by Registered Ultimate Vendors of Undyed Diesel Fuel and Undyed Kerosene.

☐

Schedule 3

Gasohol Blending

☐

Schedule 4

Sales by Gasoline Wholesale Distributors

☐

Schedule 5

Section 4081(e) Claims

☐

Schedule 6

Other Claims

☒

Under penalties of perjury, I declare (1) that I have examined this claim, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and (2) that amounts claimed on this form have not been, and will not be, claimed on any other form.

Sign
Here

Signature and title (if applicable)

David Mahida

(Please type or print your name below signature.)

Director, Consumption Taxes

Date

12-20-02

For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

Cat. No. 20027J

Form 8849 (Rev. 1-2001)

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Schedule 6
(Form 8849)

(Rev. January 2001)

Department of the Treasury—Internal Revenue Service

Other Claims

▶ Attach to Form 8849. ▶ See instructions on page 2.

OMB No. 1545-1420

Name as shown on Form 8849

EIN or SSN

Total refund

\$ 21,242,772

UUNET TECHNOLOGIES, INC.

54-1543611

Enter the earliest and latest dates of the events included in this claim. Enter in MMDDYYYY format.

Earliest date ▶ 01011999

Latest date ▶ 09302001

Claimant's registration number for Section 4091(d) claims. ▶

Claim	Amount of refund
FEDERAL EXCISE TAX paid to local exchange companies 1 on purchases of Communication services.	\$ 21,242,772
2	
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Use the space below for an explanation of each claim listed.

UUNET TECHNOLOGIES, INC.
ATTACHMENT TO SCHEDULE 6 OF FORM 8849
REFUND SUMMARY

<u>Period</u>	<u>Communication</u>	<u>Services</u>	<u>Tax Paid</u>
1st Quarter 1999	\$	48,597,321	\$ 1,457,920
2nd Quarter 1999		55,071,524	1,652,146
3rd Quarter 1999		43,381,853	1,301,456
4th Quarter 1999		51,063,226	1,531,897
1st Quarter 2000		49,694,955	1,490,849
2nd Quarter 2000		55,185,674	1,655,570
3rd Quarter 2000		61,553,949	1,846,618
4th Quarter 2000		67,415,604	2,022,468
1st Quarter 2001		77,273,753	2,318,213
2nd Quarter 2001		85,921,073	2,577,632
3rd Quarter 2001		112,933,419	3,388,003
Total Refund Claim	\$		\$ 21,242,772

UUNET TECHNOLOGIES, INC.
ATTACHMENT TO SCHEDULE 6 OF FORM 8849
DETAIL FOR REFUND
1ST QUARTER 1999

<u>Vendor Name</u>	<u>Communication</u> <u>Services</u>	<u>Tax Paid</u>
ALLTEL	\$ 91,417	\$ 2,743
AMERITECH	2,140,102	64,203
ATCTEL	2,517,837	75,535
ATT	2,310,281	69,308
BANKNET	62,328	1,870
BELL ATLANTIC	3,687,631	110,629
BELL CANADA	75,215	2,256
BELL SOUTH	696,114	20,883
CINCINNATI BELL	273,534	8,206
COMSAT	170,966	5,129
FIBER SOUTH	124,331	3,730
GCI	59,815	1,794
GTE	22,649,840	679,495
IC	65,515	1,965
ICG	64,729	1,942
ICTC	88,254	2,648
ORION	80,976	2,429
PACIFIC BELL	2,169,643	65,089
QWEST	5,251,858	157,556
SNET	523,377	15,701
SPRINT	566,833	17,005
SOUTHWESTERN BELL	4,891,083	146,732
TIME WARNER	35,641	1,069
1st Quarter 1999	\$ 48,597,321	\$ 1,457,920

UUNET TECHNOLOGIES, INC.
ATTACHMENT TO SCHEDULE 6 OF FORM 8849
DETAIL FOR REFUND
2ND QUARTER 1999

<u>Vendor Name</u>	<u>Communication Services</u>	<u>Tax Paid</u>
ALLTEL	\$ 131,594	\$ 3,948
AMERITECH	255,381	7,661
ATCTEL	1,560,270	46,808
ATT	2,153,612	64,608
BANKNET	98,258	2,948
BELL ATLANTIC	3,229,116	96,873
BELL CANADA	56,524	1,696
BELLSOUTH	1,783,927	53,518
CINCINNATI BELL	294,931	8,848
COMSAT	130,181	3,905
FIBER SOUTH	147,259	4,418
FRONTIER	185,188	5,556
GCI	42,088	1,263
GTE	27,226,668	816,800
IC	166,598	4,998
ICG	57,867	1,736
ICTC	115,327	3,460
NEXTLINK	37,179	1,115
ORION	64,607	1,938
PACIFIC BELL	2,295,949	68,878
QWEST	8,203,911	246,117
SNET	687,147	20,614
SPRINT	770,098	23,103
SOUTHWESTERN BELL	5,035,443	151,063
TELDAT	296,007	8,880
TIME WARNER	46,394	1,392
2nd Quarter 1999	\$ 55,071,524	\$ 1,652,146

UUNET TECHNOLOGIES, INC.
ATTACHMENT TO SCHEDULE 6 OF FORM 8849
DETAIL FOR REFUND
3RD QUARTER 1999

<u>Vendor Name</u>	<u>Communication Services</u>	<u>Tax Paid</u>
ALLTEL	\$ 160,366	\$ 4,811
AMERITECH	3,754,528	112,636
ATCTEL	1,582,980	47,489
ATT	1,952,283	58,569
BANKNET	46,588	1,398
BELL ATLANTIC	4,723,261	141,698
BELL CANADA	48,460	1,454
BELLSOUTH	1,177,901	35,337
CINCINNATI BELL	291,880	8,756
COMSAT	272,200	8,166
FIBER SOUTH	146,651	4,400
FRONTIER	897,454	26,924
GCI	47,596	1,428
GTE	4,528,451	135,854
IC	60,010	1,800
ICG	93,163	2,795
ICTC	125,206	3,756
NEXTLINK	73,122	2,194
PACIFIC BELL	2,625,585	78,768
QWEST	11,463,854	343,916
SCT.A	96,665	2,900
SNET	659,455	19,784
SPRINT	704,869	21,146
SOUTHWESTERN BELL	7,641,142	229,234
TIME WARNER	159,611	4,788
TXU	48,573	1,457
3rd Quarter 1999	\$ 43,381,853	\$ 1,301,456

UUNET TECHNOLOGIES, INC.
ATTACHMENT TO SCHEDULE 6 OF FORM 8849
DETAIL FOR REFUND
4TH QUARTER 1999

<u>Vendor Name</u>	<u>Communication</u> <u>Services</u>	<u>Tax Paid</u>
ALLTEL	\$ 181,798	\$ 5,454
AMERITECH	4,891,973	146,759
ATCTEL	1,675,493	50,265
ATT	1,760,189	52,806
BANKNET	139,764	4,193
BELL ATLANTIC	5,476,916	164,307
BELL CANADA	57,732	1,732
BELL SOUTH	2,019,339	60,580
CINCINNATI BELL	235,236	7,057
COMSAT	156,809	4,704
FIBER SOUTH	160,643	4,819
FRONTIER	104,111	3,123
GCI	60,752	1,823
GTE	1,400,037	42,001
IC	51,468	1,544
ICG	87,153	2,615
ICTC	126,015	3,780
NEXTLINK	50,968	1,529
ORION	75,879	2,276
PACIFIC BELL	2,863,952	85,919
QWEST	13,236,703	397,101
SNET	450,906	13,527
SPRINT	1,403,675	42,110
SOUTHWESTERN BELL	14,045,696	421,371
TIME WARNER	130,425	3,913
TXU	219,593	6,588
4th Quarter 1999	\$ 51,063,226	\$ 1,531,897

UUNET TECHNOLOGIES, INC.
ATTACHMENT TO SCHEDULE 6 OF FORM 8849
DETAIL FOR REFUND
1ST QUARTER 2000

<u>Vendor Name</u>	<u>Communication</u> <u>Services</u>	<u>Tax Paid</u>
ALLTEL	\$ 247,762	\$ 7,433
AMERITECH	3,030,799	90,924
ATCTEL	2,865,434	85,963
ATT	1,948,447	58,453
BANKNET	69,882	2,096
BELL ATLANTIC	7,074,129	212,224
BELL CANADA	64,590	1,938
BELLSOUTH	2,092,542	62,776
CINCINNATI BELL	259,048	7,771
COMSAT	142,305	4,269
FIBER SOUTH	157,183	4,715
FRONTIER	78,908	2,367
GCI	85,104	2,553
GTE	2,168,124	65,044
HICKORY	36,810	1,104
IC	53,683	1,611
ICG	149,127	4,474
ICTC	126,696	3,801
NORTHWESTERN BELL	101,284	3,039
NEXTLINK	50,559	1,517
ORION	83,646	2,509
PACIFIC BELL	3,319,142	99,574
PANAMSAT	36,900	1,107
QWEST	14,332,755	429,983
SNET	445,232	13,357
SPRINT	1,292,839	38,785
SOUTHWESTERN BELL	8,608,550	258,257
TELEENERGY	60,433	1,813
TELLARGA	317,350	9,521
TIME WARNER	160,148	4,804
TXU	235,543	7,066
1st Quarter 2000	\$ 49,694,955	\$ 1,490,849

UUNET TECHNOLOGIES, INC.
ATTACHMENT TO SCHEDULE 6 OF FORM 8849
DETAIL FOR REFUND
2ND QUARTER 2000

<u>Vendor Name</u>	<u>Communication</u> <u>Services</u>	<u>Tax Paid</u>
ALLTEL	\$ 177,097	\$ 5,313
AMERITECH	5,930,025	177,901
ATCTEL	3,533,657	106,010
ATT	2,842,854	85,286
BANKNET	69,882	2,096
BELL ATLANTIC	7,232,571	216,977
BELL CANADA	54,785	1,644
BELL SOUTH	1,747,331	52,420
CINCINNATI BELL	266,960	8,009
COMSAT	111,152	3,335
FIBER SOUTH	155,955	4,679
FRONTIER	205,872	6,176
GCI	84,841	2,545
GTE	1,074,100	32,223
HICKORY	34,977	1,049
ICG	193,626	5,809
ICTC	140,089	4,203
KMCTEL	382,133	11,464
NORTHWESTERN BELL	68,054	2,042
NEXTLINK	43,564	1,307
ORION	59,962	1,799
PACIFIC BELL	4,287,948	128,638
PANAMSAT	36,900	1,107
QWEST	16,229,355	486,881
SNET	729,111	21,873
SPRINT	1,296,570	38,897
SOUTHWESTERN BELL	7,580,319	227,410
TELENERG	55,500	1,665
TELLARGA	153,000	4,590
TIME WARNER	171,218	5,137
TXU	236,266	7,088
2nd Quarter 2000	\$ 55,185,674	\$ 1,655,570

UUNET TECHNOLOGIES, INC.
ATTACHMENT TO SCHEDULE 6 OF FORM 8849
DETAIL FOR REFUND
3RD QUARTER 2000

<u>Vendor Name</u>	<u>Communication Services</u>	<u>Tax Paid</u>
ACCESS	\$ 47,364	\$ 1,421
ALLTEL	250,801	7,524
AMERITECH	6,820,970	204,629
ATCTEL	3,339,635	100,189
ATT	2,394,602	71,838
BANKNET	54,682	1,640
BELL ATLANTIC	7,791,872	233,756
BELL SOUTH	2,434,303	73,029
CENTURA	99,868	2,996
CINCINNATI BELL	271,070	8,132
COMSAT	125,415	3,762
FIBER SOUTH	157,285	4,719
FRONTIER	322,055	9,662
GCI	84,841	2,545
GTE	1,257,333	37,720
ICG	300,198	9,006
ICTC	145,211	4,356
INTERNATIONAL FIBER	119,083	3,572
KMCTEL	2,000,961	60,029
NEXTLINK	47,735	1,432
ORION	85,722	2,572
PACIFIC BELL	4,902,890	147,087
PANAMSAT	42,700	1,281
QWEST	17,059,817	511,795
SCT.A	64,557	1,937
SNET	1,015,576	30,467
SPRINT	1,425,546	42,766
SOUTHWESTERN BELL	8,247,457	247,424
TELEENERGY	55,500	1,665
TELLARGA	153,000	4,590
TIME WARNER	153,503	4,605
TXU	282,398	8,472
3rd Quarter 2000	\$ 61,553,949	\$ 1,846,618

UUNET TECHNOLOGIES, INC.
ATTACHMENT TO SCHEDULE 6 OF FORM 8849
DETAIL FOR REFUND
4TH QUARTER 2000

<u>Vendor Name</u>	<u>Communication Services</u>	<u>Tax Paid</u>
ACS.A	\$ 46,681	\$ 1,400
ALLTEL	214,824	6,445
AMERITECH	7,626,980	228,809
ATCTEL	3,579,092	107,373
ATT	2,513,645	75,409
BANKNET	47,082	1,412
BELL ATLANTIC	9,157,166	274,715
BELL CANADA	45,862	1,376
BELLSOUTH	4,883,182	146,495
CENTUR.A	481,609	14,448
CINCINNATI BELL	312,546	9,376
COMSAT	125,415	3,762
FIBER SOUTH	157,285	4,719
FRONTIER	379,672	11,390
GCI	84,841	2,545
GTE	2,127,531	63,826
ICG	519,662	15,590
ICTC	143,584	4,308
INTERNATIONAL FIBER	102,071	3,062
KMCTEL	1,039,171	31,175
NEXTLINK	49,380	1,481
ORION	85,722	2,572
PACIFIC BELL	4,977,922	149,338
PANAMSAT	36,900	1,107
QWEST	17,785,034	533,551
SCT.A	41,288	1,239
SNET	1,173,865	35,216
SPRINT	1,628,339	48,850
SOUTHWESTERN BELL	7,267,893	218,037
TELEENERGY	55,500	1,665
TELLARGA	262,086	7,863
TIME WARNER	184,318	5,530
TXU	279,454	8,384
4th Quarter 2000	\$ 67,415,604	\$ 2,022,468

UUNET TECHNOLOGIES, INC.
ATTACHMENT TO SCHEDULE 6 OF FORM 8849
DETAIL FOR REFUND
1ST QUARTER 2001

<u>Vendor Name</u>	<u>Communication Services</u>	<u>Tax Paid</u>
ALLTEL	\$ 201,561	\$ 6,047
AMERITECH	9,218,390	276,552
ATCTEL	3,181,197	95,436
ATT	2,362,770	70,883
BELL ATLANTIC	9,562,350	286,871
BELL CANADA	257,120	7,714
BELLSOUTH	4,619,950	138,598
CENTURA	330,115	9,903
CINCINATTI BELL	273,914	8,217
CITIZEN	1,018,315	30,549
FIBER SOUTH	172,211	5,166
FRONTIER	416,024	12,481
GCI	84,906	2,547
GTE	1,864,089	55,923
ICG	281,358	8,441
ICTC	143,855	4,316
INTERNATIONAL FIBER	102,071	3,062
KMCTEL	1,141,793	34,254
NEXTLINK	42,051	1,262
ORION	72,448	2,173
PACIFIC BELL	6,716,428	201,493
QWEST	24,925,904	747,777
SCT.A	41,288	1,239
SNET	1,194,414	35,832
SPRINT	1,540,901	46,227
SOUTHWESTERN BELL	6,658,443	199,753
TELEENERGY	37,000	1,110
TELLARGA	316,629	9,499
TIME WARNER	217,048	6,511
TXU	279,211	8,376
1st Quarter 2001	\$ 77,273,753	\$ 2,318,213

UUNET TECHNOLOGIES, INC.
ATTACHMENT TO SCHEDULE 6 OF FORM 8849
DETAIL FOR REFUND
2ND QUARTER 2001

<u>Vendor Name</u>	<u>Communication</u> <u>Services</u>	<u>Tax Paid</u>
ALLTEL	\$ 276,802	\$ 8,304
AMERITECH	9,012,772	270,383
ATCTEL	3,053,661	91,610
ATT	2,469,777	74,093
BELL ATLANTIC	13,000,004	390,000
BELLSOUTH	4,670,992	140,130
CINCINNATI BELL	254,408	7,632
CITIZEN	83,105	2,493
FIBER SOUTH	156,611	4,698
FRONTIER	416,301	12,489
GCI	96,405	2,892
GTE	1,952,558	58,577
ICG	246,492	7,395
ICTC	147,589	4,428
INTERNATIONAL FIBER	102,071	3,062
KMCTEL	1,251,174	37,535
NEXTLINK	49,079	1,472
ORION	85,722	2,572
PACIFIC BELL	6,865,151	205,955
QWEST	31,797,284	953,919
SCT.A	85,094	2,553
SNET	1,001,887	30,057
SPRINT	1,605,124	48,154
SOUTHWESTERN BELL	5,977,717	179,332
TELLARGA	698,430	20,953
TIME WARNER	285,432	8,563
TXU	279,431	8,383
2nd Quarter 2001	\$ 85,921,073	\$ 2,577,632

UUNET TECHNOLOGIES, INC.
ATTACHMENT TO SCHEDULE 6 OF FORM 8849
DETAIL FOR REFUND
3RD QUARTER 2001

<u>Vendor Name</u>	<u>Communication</u> <u>Services</u>	<u>Tax Paid</u>
ALLTEL	\$ 237,285	\$ 7,119
AMERITECH	18,564,610	556,938
ATCTEL	2,177,750	65,333
ATT	2,683,310	80,499
BELL ATLANTIC	14,060,881	421,826
BELL SOUTH	18,438,247	553,147
CENTUR.A	68,112	2,043
CINCINNATI BELL	67,717	2,032
CITIZEN	82,511	2,475
FIBER SOUTH	152,675	4,580
FRONTIER	433,531	13,006
GCI	84,938	2,548
GTE	2,238,583	67,157
ICG	176,012	5,280
ICTC	144,006	4,320
INTERNATIONAL FIBER	102,071	3,062
KMCTEL	1,225,577	36,767
NEXTLINK	55,830	1,675
ORION	77,268	2,318
PACIFIC BELL	9,706,614	291,198
QWEST	31,809,812	954,294
SCT.A	96,671	2,900
SNET	3,001,502	90,045
SPRINT	1,557,132	46,714
SOUTHWESTERN BELL	4,955,216	148,656
TELLARGA	218,086	6,543
TIME WARNER	238,261	7,148
TXU	279,211	8,376
3rd Quarter 2001	\$ 112,933,419	\$ 3,388,003

Exhibit 3

Form
8849

Department of the Treasury—Internal Revenue Service

Claim for Refund of Excise Taxes

OMB No. 1545-1420

Print clearly. Leave a blank box between words.

Name of claimant

U N E T T e c h n o l o g i e s I n c

Employer identification number (EIN)

5 4 1 5 4 3 6 1 1

Address (number, street, room or suite no.)

2 2 0 0 1 L o u d o u n C o u n t y P k w y

Social security number (SSN)

City and state or province. If you have a foreign address, see page 2.

A s h b u r n , V A

ZIP code

2 0 1 4 7

Foreign country, if applicable. Do not abbreviate.

Month claimant's income
tax year ends

1 2

Daytime telephone number (optional)

7 0 3 8 8 6 5 2 9 1

Caution: Do not use Form 8849 to make adjustments to liability reported on Forms 720 for prior quarters or to claim any amounts that were or will be claimed on Schedule C (Form 720), Claims, Form 4136, Credit for Federal Tax Paid on Fuels, Form 2290, Heavy Highway Vehicle Use Tax Return, or Form 730, Monthly Tax Return On Wagers.

Schedules Attached

Check (/) the appropriate box(es) for the schedule(s) you attach to Form 8849. Only attach the schedules on which you are claiming a refund. Schedules 2, 3, 5, and section 4091(d) claims on Schedule 6 cannot be filed with any other schedules on Form 8849. File each of these schedules with a separate Form 8849.

Schedule 1	Nontaxable Use of Fuels	<input type="checkbox"/>
Schedule 2	Sales by Registered Ultimate Vendors of Undyed Diesel Fuel and Undyed Kerosene	<input type="checkbox"/>
Schedule 3	Gasohol Blending	<input type="checkbox"/>
Schedule 4	Sales by Gasoline Wholesale Distributors	<input type="checkbox"/>
Schedule 5	Section 4081(e) Claims	<input type="checkbox"/>
Schedule 6	Other Claims	<input checked="" type="checkbox"/>

Under penalties of perjury, I declare (1) that I have examined this claim, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and (2) that amounts claimed on this form have not been, and will not be, claimed on any other form.

**Sign
Here**

Signature and title (if applicable)

Nancy S. McCarty
Type or print your name below signature.

Date

1/31/05

Director, Consumption Taxes

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Cat. No. 20027J

Form **8849** (Rev. 1-2003)

7003 1680 0001 9665 3397

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CERTIFIED MAIL™ RECEIPT
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Return Receipt Fee (Endorsement Required)	1.75
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Total Postage & Fees	\$

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 USPS 22003

Sent To: Internal Revenue Service
 Street, Apt. No.,
 or PO Box No.
 City, State, ZIP+4
Cincinnati, OH 45999-0002

PS Form 3800, June 2002 See Reverse for Instructions

SENDER, COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
<p>■ Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.</p> <p>■ Print your name and address on the reverse so that we can return the card to you.</p> <p>■ Attach this card to the back of the mailpiece or on the front if space permits.</p> <p>1. Article Addressed to: <u>Internal Revenue Service</u> <u>Cincinnati, OH 45999-0002</u></p>	<p>A. INTERNAL REVENUE SERVICE RECEIVED <input checked="" type="checkbox"/> Agent <input type="checkbox"/> Addressee</p> <p>B. Received by (Print Name): <u>FEB 04 2005</u></p> <p>C. Date of Delivery: _____</p> <p>D. Is delivery restricted to addressee only from item 1? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If YES, attach return address below.</p>
<p>2. Article Number (Transfer from service label)</p>	<p>3. Service Type</p> <p><input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.</p>
<p>PS Form 3811, February 2004 Domestic Return Receipt</p>	

**Schedule 6
(Form 8849)**

(Rev. January 2003)

Department of the Treasury—Internal Revenue Service

Other Claims

▶ Attach to Form 8849.

OMB No. 1545-1420

Name as shown on Form 8849

UUNET Technologies, INC.

EIN or SSN

54-1543611

Total refund (total of lines 1-5)

\$ 14,260,752

Enter the earliest and latest dates of the events included in this claim. Enter in MMDDYYYY format.

Earliest date ▶ 10012001

Latest date ▶ 12312004

Claimant's registration number for Section 4091(d) claims. ▶

Tax	Amount of refund	CRN
1 Communications excise tax paid to local exchange	\$ 14,260,752	
2 companies on purchases of certain telecommunication		
3 services.		
4		
5		

Use the space below for an explanation of each tax claimed. See enclosures

For claims under section 6416(b)(2) relating to certain uses and resales of certain articles subject to manufacturers or retailers taxes, claimant certifies that it sold the article at a tax-excluded price, repaid the amount of tax to the ultimate vendor, or has obtained the written consent of the ultimate vendor to make the claim; and has the required supporting evidence.

Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of schedule. Use Schedule 6 for claims not reportable on Schedules 1-5, including refunds of excise taxes reported on:

- Form 720, Quarterly Federal Excise Tax Return, including section 4091(d) claims;
- Form 2290, Heavy Highway Vehicle Use Tax Return;
- Form 730, Monthly Tax Return for Wagers; and
- Form 11-C, Occupational Tax and Registration Return for Wagering.

Caution: Do not use Schedule 6 to make adjustments to liability reported on Forms 720 filed for prior quarters. Use Form 720X, Amended Quarterly Federal Excise Tax Return. Also, do not use Schedule 6 to claim amounts that were taken or will be taken as a credit on Form 2290 or Form 730.

Claim requirements. Generally, a claim must be filed within 3 years of the filing of the return to which the claim relates, or 2 years from when the tax reported on that return was paid, whichever is later.

How to file. Attach Schedule 6 to Form 8849. Mail it to the IRS at the address under **Where To File** in the Form 8849 instructions. If you are filing a Section 4091(d) claim, write "Section 4091(d)" at the top of Form 8849 and on the envelope. If you attach additional sheets, write your name and taxpayer identification number on each sheet.

UUNET TECHNOLOGIES, INC.
ATTACHMENT TO FORM 8849, SCHEDULE 6
REFUND SUMMARY

<u>Period</u>	<u>COBRA Services Purchased</u>	<u>Communications Excise Tax Paid</u>
4th Quarter 2001	\$2,077,473	\$62,324
1st Quarter 2002	\$2,163,162	\$64,895
2nd Quarter 2002	\$1,436,523	\$43,096
3rd Quarter 2002	\$2,252,162	\$67,566
Paid with Form 5384		\$13,573,017
4th Quarter 2002	\$2,013,808	\$60,414
1st Quarter 2003	\$2,686,309	\$80,589
2nd Quarter 2003	\$1,952,892	\$58,587
3rd Quarter 2003	\$1,728,893	\$51,866
4th Quarter 2003	\$998,419	\$29,953
1st Quarter 2004	\$881,276	\$26,438
2nd Quarter 2004	\$724,120	\$21,723
3rd Quarter 2004	\$2,291,030	\$68,731
4th Quarter 2004	\$1,718,420	\$51,553
Total Refund Claim		<u>\$14,260,752</u>

UUNET TECHNOLOGIES, INC.
ATTACHMENT TO FORM 8849, SCHEDULE 6
DETAIL FOR REFUND
4TH QUARTER 2001

<u>Vendor Name</u>	<u>COBRA Services Purchased</u>	<u>Communications Excise Tax Paid</u>
Bell South Telecommunications	\$604,332	\$18,130
Frontier Communications	\$333,429	\$10,003
Hickory Tech	\$118,845	\$3,565
Iowa Telecom	\$202,752	\$6,083
Qwest/Mountain Bell	\$670,970	\$20,129
SBC/Nevada Bell	\$147,145	\$4,414
Quarterly Total	<u>\$2,077,473</u>	<u>\$62,324</u>

**UUNET TECHNOLOGIES, INC.
ATTACHMENT TO FORM 8849, SCHEDULE 6
DETAIL FOR REFUND
1ST QUARTER 2002**

<u>Vendor Name</u>	<u>COBRA Services Purchased</u>	<u>Communications Excise Tax Paid</u>
Bell South Telecommunications	\$716,531	\$21,496
Frontier Communications	\$332,776	\$9,983
Hickory Tech	\$118,845	\$3,565
Iowa Telecom	\$247,104	\$7,413
Qwest/Mountain Bell	\$599,620	\$17,989
SBC/Nevada Bell	\$148,286	\$4,449
Quarterly Total	<u>\$2,163,162</u>	<u>\$64,895</u>

UUNET TECHNOLOGIES, INC.
ATTACHMENT TO FORM 8849, SCHEDULE 6
DETAIL FOR REFUND
2ND QUARTER 2002

<u>Vendor Name</u>	<u>COBRA Services Purchased</u>	<u>Communications Excise Tax Paid</u>
Bell South Telecommunications	\$650,524	\$19,516
Iowa Telecom	\$164,736	\$4,942
Qwest/Mountain Bell	\$478,378	\$14,351
SBC/Nevada Bell	\$142,885	\$4,287
Quarterly Total	<u>\$1,436,523</u>	<u>\$43,096</u>

**UUNET TECHNOLOGIES, INC.
ATTACHMENT TO FORM 8849, SCHEDULE 6
DETAIL FOR REFUND
3RD QUARTER 2002**

<u>Vendor Name</u>	<u>COBRA Services Purchased</u>	<u>Communications Excise Tax Paid</u>
Alltel	\$1,114,431	\$33,433
Bell South Telecommunications	\$533,452	\$16,004
Qwest/Mountain Bell	\$457,056	\$13,712
SBC/Nevada Bell	\$147,223	\$4,417
Quarterly Total	<u>\$2,252,162</u>	<u>\$67,566</u>

UUNET TECHNOLOGIES, INC.
ATTACHMENT TO FORM 8849, SCHEDULE 6
DETAIL FOR REFUND
4TH QUARTER 2002

<u>Vendor Name</u>	<u>COBRA Services Purchased</u>	<u>Communications Excise Tax Paid</u>
Alltel	\$1,536,980	\$46,109
Qwest/Mountain Bell	\$476,828	\$14,305
Quarterly Total	<u>\$2,013,808</u>	<u>\$60,414</u>

**UUNET TECHNOLOGIES, INC.
ATTACHMENT TO FORM 8849, SCHEDULE 6
DETAIL FOR REFUND
1ST QUARTER 2003**

<u>Vendor Name</u>	<u>COBRA Services Purchased</u>	<u>Communications Excise Tax Paid</u>
Alltel	\$2,066,579	\$61,997
Qwest/Mountain Bell	\$619,730	\$18,592
Quarterly Total	<u>\$2,686,309</u>	<u>\$80,589</u>

**UUNET TECHNOLOGIES, INC.
ATTACHMENT TO FORM 8849, SCHEDULE 6
DETAIL FOR REFUND
2ND QUARTER 2003**

<u>Vendor Name</u>	<u>COBRA Services Purchased</u>	<u>Communications Excise Tax Paid</u>
Alltel	\$1,381,052	\$41,432
Qwest/Mountain Bell	\$571,840	\$17,155
Quarterly Total	<u>\$1,952,892</u>	<u>\$58,587</u>

**UUNET TECHNOLOGIES, INC.
ATTACHMENT TO FORM 8849, SCHEDULE 6
DETAIL FOR REFUND
3RD QUARTER 2003**

<u>Vendor Name</u>	<u>COBRA Services Purchased</u>	<u>Communications Excise Tax Paid</u>
Alltel	\$1,414,011	\$42,420
Qwest/Mountain Bell	\$314,882	\$9,446
Quarterly Total	<u>\$1,728,893</u>	<u>\$51,866</u>

**UUNET TECHNOLOGIES, INC.
ATTACHMENT TO FORM 8849, SCHEDULE 6
DETAIL FOR REFUND
4TH QUARTER 2003**

<u>Vendor Name</u>	<u>COBRA Services Purchased</u>	<u>Communications Excise Tax Paid</u>
Alltel	\$654,558	\$19,637
Qwest/Mountain Bell	\$343,861	\$10,316
Quarterly Total	<u>\$998,419</u>	<u>\$29,953</u>

UUNET TECHNOLOGIES, INC.
ATTACHMENT TO FORM 8849, SCHEDULE 6
DETAIL FOR REFUND
1ST QUARTER 2004

<u>Vendor Name</u>	<u>COBRA Services Purchased</u>	<u>Communications Excise Tax Paid</u>
Alltel	\$581,096	\$17,433
Qwest/Mountain Bell	\$300,180	\$9,005
Quarterly Total	<u>\$881,276</u>	<u>\$26,438</u>

**UUNET TECHNOLOGIES, INC.
ATTACHMENT TO FORM 8849, SCHEDULE 6
DETAIL FOR REFUND
2ND QUARTER 2004**

<u>Vendor Name</u>	<u>COBRA Services Purchased</u>	<u>Communications Excise Tax Paid</u>
Alltel	\$578,345	\$17,350
Qwest/Mountain Bell	\$145,775	\$4,373
Quarterly Total	<u>\$724,120</u>	<u>\$21,723</u>

UUNET TECHNOLOGIES, INC.
ATTACHMENT TO FORM 8849, SCHEDULE 6
DETAIL FOR REFUND
3RD QUARTER 2004

<u>Vendor Name</u>	<u>COBRA Services Purchased</u>	<u>Communications Excise Tax Paid</u>
Alltel	\$452,724	\$13,582
Qwest/Mountain Bell	\$1,838,306	\$55,149
Quarterly Total	<u>\$2,291,030</u>	<u>\$68,731</u>

**UUNET TECHNOLOGIES, INC.
ATTACHMENT TO FORM 8849, SCHEDULE 6
DETAIL FOR REFUND
4TH QUARTER 2004**

<u>Vendor Name</u>	<u>COBRA Services Purchased</u>	<u>Communications Excise Tax Paid</u>
Qwest/Mountain Bell	\$1,718,420	\$51,553
Quarterly Total	<u>\$1,718,420</u>	<u>\$51,553</u>